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**In The Specification:**

Please amend paragraph [0040] as follows:

[0040] According to the invention, the covering layer can also be designed with various structure. FIG. 8 is cross-sectional drawing, schematically a packaging structure of an LED, according to still yet another preferred embodiment of the invention. The structure shown in FIG. 8 includes a substrate 50. A light emitting device 80 is formed on the substrate 50. The light emitting device 80 at least includes the transparent anode layer 52, the LED material layer 54, and the metal cathode layer 56 as previously described. Moreover, a sealant can also be included. In this embodiment, the difference is the structure of the covering layer 82. As the covering layer 82 is etched to form the recess region, the outer peripheral region of the device is also etched to form a trench 86. Likewise, an active absorption layer 64 is also formed within the recess region, for example, at the bottom portion. Another sealant layer 84 is coating on the covering layer 82, locating a portion between the recess region and the trench 86. Then the covering layer can be glued onto the substrate 50. Since the formation of the trench 86, the trench 86 can prevent the sealant from overflowing outward to the covering layer 84 during coating the sealant. If the sealant overflows outward outside of the device, when the device is finally cut, the edge would not be tidily cut, and even would cause damage of the device.